

**IN THE CLAIMS**

1. (Currently Amended) A microphone comprising:  
a diaphragm system with a first diaphragm, ~~said~~ with a first diaphragm having a first and a second surface;  
~~said microphone having~~ a first sound inlet in at least one a first opening and a second sound inlet in a second opening; arranged substantially parallel to and facing the first surface of the first diaphragm,  
a second inlet in at least one second opening,  
wherein the sound entering via the second sound inlet strikes the second surface of the first diaphragm very largely unaffected,  
~~said first sound inlet striking the second surface of the diaphragm very largely unaffected via the first opening;~~  
wherein an acoustic damping element is arranged at the first being constructed at the second sound inlet for damping the sound entering via the first sound inlet before the sound strikes the first surface of the first diaphragm, of the second sound inlet before the sound strikes the first surface of the diaphragm; and  
~~said first sound inlet being disposed behind the diaphragm in a main sound direction and the second sound inlet being disposed in front of the diaphragm in the main sound direction.~~  
wherein the first sound inlet lies in front of the first diaphragm with respect to a main sound direction,  
wherein the second sound inlet lies behind the first diaphragm with respect to the main sound direction.

2. (Currently Amended) A microphone according to Claim 1, wherein the microphone comprises a housing into which an opening is laterally provided, which forms the ~~front~~ first sound inlet.

3. (Currently Amended) The microphone according to Claim 1 & 2, wherein the ~~microphone comprises a housing which contains an opening which lies in the main direction of sound in front of the diaphragm and on or in which a damping element is formed~~ first sound inlet is arranged in a housing and lies with respect to the main sound direction in front of the first diagram.

4. (Previously Presented) The microphone according to Claim 1, wherein a damping element is constructed in the diaphragm and in the second opening.

5. (Currently Amended) The microphone according to Claim 1, wherein the ~~second~~ first sound inlet is constructed with an acoustic damping element, which together with the volume formed between the damping element and the first surface of the first diaphragm forms an acoustic lowpass, the cut-off frequency of which corresponds with the travel time from the first sound inlet to the second sound inlet.

6. (Previously Presented) The microphone according to Claim 1, wherein the second sound inlet is constructed with an acoustic damping element, which together with the volume formed between the damping element and the diaphragm forms an acoustic lowpass, the cut-off frequency of which corresponds with the distance between the first and second sound inlets.

7. (Previously Presented) In a microphone headset, a microphone according to Claim 1.